

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

**2013-2014 FINAL BUDGET**

**JUNE 10, 2013**

# **HAMPTON TOWNSHIP SCHOOL DISTRICT**

## **FINAL BUDGET**

**June 10, 2013**

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**PROPOSED FINAL BUDGET HIGHLIGHTS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Summary:**

The 2013-14 general fund expenditure budget of \$43,909,736 represents an increase of \$876,170 or 2.03% from the 2012-13 final budget. Approximately \$920,000 or 105% percent of the increase is due to the increase in District contributions to the Pennsylvania School Employees Retirement System (PSERS). The mandatory District contribution rate to PSERS will increase from 12.36% of payroll in 2012-13 to 16.93% percent of payroll in 2013-14. If the PSERS rate were unchanged, the overall budget would have **decreased** by \$43,830 or 0.10%.

The 2013-14 general fund budget revenue projections at the revenue neutral millage rate of 17.39 mills are \$43,193,843 which represents an increase of \$596,347 or 1.40% from the 2012-13 final budget. Similarly to the expenditure budget – approximately \$460,000 or 77% of the increase is due to the increase in PSERS reimbursement from the State.

The 2013-14 general fund budget shortfall at the revenue neutral millage rate of 17.39 mills is \$715,893. The plan to fund the shortfall is as follows:

Shortfall at revenue neutral millage rate:	(715,893)
Utilization of PSERS Stabilization funds (year 3 of 15):	<u>418,000</u>
Net Shortfall:	(297,893)
Millage Equivalent of Net Shortfall:	<u>0.20 mills</u>
2013-14 Millage Rate	<u>17.59 mills</u>
Gross Tax for Median Assessed Property*	\$3,166.20
Gross Tax Increase for Median Assessed Property*	\$36.00
Percentage Increase in Gross Tax*	1.15%

\* - Median Property Assessed Value is \$180,000

**2013 Allegheny County Reassessment Impact on 2013-14 Budget:**

Allegheny County completed a court ordered county-wide reassessment of real property in early 2012. The updated assessments will be used by the School District for the 2013-14 budget year and the 2013 tax bills. The District is legally required to reduce its real estate tax rate to create revenue neutrality for the change in assessed value. As of May 29, 2013, there are 491 Hampton assessment appeals outstanding with a collective 2013 assessed value of \$254,494,700. The District has received (3) comprehensive listings of the 2013 assessed value from Allegheny County and receives weekly updates regarding the change in total assessed value as a result of appeals that are completed at the Board of Viewers and Courts.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**Allegheny County Court Ordered 2013 Reassessment Impact on 2013-14 Budget (continued):**

A history of the 2013 taxable assessed value for Hampton is listed below.

<u>Report Date</u>	<u>Total Taxable Assessed Value</u>	<u>% Increase from 2012 Assessed Value</u>
March 2012	\$1,699,505,200	30.23%
December 2012	\$1,677,308,260	28.53%
February 2013	\$1,671,162,745	28.06%
April 12, 2013	\$1,665,754,345	27.64%
May 24, 2013	\$1,662,351,045	27.38%

**Allegheny County “Second Chance” Appeals:**

The District received updated assessment and outstanding appeal information from Allegheny County on May 16, 2013. This update included an additional 221 “second chance” appeals that were filed by District property owners in March 2013. The addition of the “second chance” appeals into the pool of outstanding appeals increased the District’s projection of decreases to assessed value from \$47,200,974 to \$54,058,626. Unfortunately, the updated calculation increased the originally calculated revenue neutral millage rate from 17.27 mills to 17.39 mills. The summary calculation of the current revenue neutral millage rate is below.

**Revenue Neutral Millage Rate Calculation (detailed calculation on page 12):**

2012 Tax Levy	\$27,861,750
Divided by:	
Current Net Assessed value without new construction	÷ 1,602,258,509
times	<u>x 1,000</u>
Equals: 2013 Revenue Neutral Millage Rate	<u>17.39</u>

**The Act 1 Index impact on the 2013-14 General Fund Budget:**

On January 28, 2013, the Hampton Township School Board approved a resolution stating that it would not raise any rate of tax for the 2013-14 year in excess of the Act 1 Index of 2.0%. Based on the revenue neutral calculation of 17.39 mills, the maximum 2013-14 millage rate is 17.74 mills (estimated revenue neutral millage rate of 17.39 mills + 0.35 mills = 17.74 mills.) A millage rate increase of 2.0% or 0.35 mills would generate approximately \$540,000 in additional revenue for the District.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**PA Section 688 Impact on the 2013-14 General Fund Budget:**

Per Pennsylvania Section 688 guidelines, a School District wishing to balance its budget with a millage rate increase cannot have a projected ending unassigned fund balance greater than 8% of the subsequent year's gross budget. The District's projected June 30, 2013 unassigned fund balance is projected to be \$3.0 million or 6.8% of the projected 2013-14 Budget. Therefore, the District may legally choose to raise the real estate tax rate for the 2013-14 fiscal year.

**2013 Tax Rate Calculation:**

The 2013 tax rate will be established in a two-step process: (1) Calculating the revenue neutral tax rate due to the 2013 reassessment and (2) Funding the shortfall with a tax rate increase.

The calculation for the 2013 tax rate is as follows:

(1) Revenue Neutral tax rate:	17.39 mills
(2) Plus millage equivalent of shortfall:	<u>0.20 mills</u>

Recommended 2013 millage rate: **17.59 mills**

The increase in tax rate (excluding individual 2013 property reassessment changes) will add \$36.00 to the School District tax bill for the median Hampton Township School District property owner with a property assessed at \$180,000.

**PSERS Stabilization Fund:**

The District has designated a fund for future PSERS costs and has these funds available to assist in balancing the budget. The District approved a plan in 2010 to utilize \$4.4 million for 10 fiscal years to partially fund the PSERS increases. The District added \$2.0 million to this fund in January 2013 – bringing the new balance to \$6.181 million. The updated fund will utilize \$6.181 million over the next 13 budget years to pay for a portion of the PSERS employer contribution increases. The adjusted plan allocates \$418,000 towards balancing the 2013-14 budget.

**State Educational Subsidy Funding to the Hampton Township School District:**

State education subsidy funding to the Hampton Township School District has decreased by \$399,990 over the past three years as outlined below:

Funding Source	2013-14 Prelim	2012-13 Actual	2011-12 Actual	2010-11 Actual	Three Year Difference
Basic Education Subsidy (ARRA funds incl in 10-11)	4,723,267	4,608,256	4,608,256	4,926,546	(203,279)
Special Education Subsidy	1,440,427	1,448,222	1,448,222	1,448,222	(7,795)
PA Accountability Grant	88,849	88,849	88,849	226,143	(137,294)
Cyber/Charter Reimb.	-0-	-0-	-0-	51,622	(51,622)
<b>Total</b>	<b>6,252,543</b>	<b>6,145,327</b>	<b>6,145,327</b>	<b>6,652,533</b>	<b>(399,990)</b>

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**Hampton Township School District Property Tax Relief Program**

The School Board renewed the Senior Citizen Property Tax Relief Program for the 2013-14 fiscal year. The program was initially adopted in the 2011-12 fiscal year and offers property tax relief of up to \$325 to qualifying low income senior citizens who have applied for and received a rebate under the “Commonwealth of Pennsylvania Rebate Program.” The Hampton program income limit is \$18,000 in order to qualify for a rebate. There is \$11,500 included in the 2013-14 budget for property tax rebates. The rebate period will begin on July 1, 2013.

**State Gaming Distribution for Property Tax Relief:**

On April 15, 2013, the Commonwealth of Pennsylvania Budget Secretary certified that funds are available for the 2013-14 gaming distribution. The property tax allocation to the Hampton Township School District residents is \$858,457. This amount will be divided evenly among the 5,567 approved homesteads and will provide each approved Hampton property owner with a \$154 decrease to their 2013-14 school district property taxes. Homeowners must apply for the Homestead / Farmstead exemption through Allegheny County to be eligible for this program. Homeowners who are not listed as “approved” for the program are notified annually of the application process.

The first state gaming distribution to Hampton’s residents occurred in 2008. With the annual gaming distributions, the average (median) Hampton residential taxpayer will pay only \$47 more in annual school district real estate taxes in 2013-14 than was paid eight years ago - as outlined below.

<u>Year</u>	<u>Gross Tax Median Property**</u>	<u>Net Tax – with State (gaming funds distribution)</u>	<u>Net Tax \$ / % Increase / (Decrease)</u>	
2005-06	\$2,965	\$2,965	\$0 / 0%	
2006-07	\$2,965	\$2,965	\$0 / 0%	
2007-08	\$2,965	\$2,965	\$0 / 0%	
2008-09	\$2,965	\$2,800	} A net increase of \$47 in net annual real estate taxes over 8 years	
2009-10	\$3,015	\$2,854		(\$165) / (5.6%)
2010-11	\$3,015	\$2,856		\$54 / 1.9%
2011-12	\$3,083	\$2,926		\$2 / 0.1%
2012-13	\$3,083	\$2,927		\$70 / 2.4%
2013-14	\$3,166	\$3,012		\$1 / 0.1%
				\$85 / 2.9%

\*\* - Median Assessed Value – 2005-06 to 2012-13 (2002 base year) - \$144,400  
2013 assessment year - \$180,000

**General Fund Budget Revenue Highlights:**

- Revenue amounts from local, state and federal Sources are as follows:

<b>Source</b>	<b>\$ Amount</b>	<b>% of Total</b>
Local Revenues	\$31,792,893	73.1%
State Revenues	\$11,299,843	26.0%
Federal Revenues	\$ 395,000	0.9%

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Revenue Highlights (continued):**

- One mill of real estate tax levied under the updated 2013 assessment values generates \$1.536 million in real estate tax revenue for the District.
- The Basic Education Subsidy for Hampton for the 2013-14 year is \$4,723,267 - an increase of \$115,011 or 2.5%. The increase is contingent on the Governor's proposal for PSERS pension reform. It is uncertain what the Basic Education funding level will be if pension reform is not enacted.
- Hampton's Special Education Subsidy will decrease by 0.50% as allocated in the State preliminary budget. This decrease follows 4 consecutive freezes in the special education subsidy funding. The 2013-14 allocation is \$1,440,427.
- The District is projecting a decrease of \$260,000 or 52% in Special Education ACCESS funding. This is due to a reduction in the reimbursement formulas for ACCESS eligible expenditures. The District is hopeful that the decreases will not be as severe and is awaiting further guidance from Federal and State sources.
- The District is projecting an increase in earned income tax collections based on the year-to-date collections in the current year and the advent of the Act 32 regional tax collection model. The 2013-14 earned income tax revenue projections are \$3,500,000 - an increase of \$175,000 or 5.26% from the 2012-13 year.
- The PA Accountability Grant allocation to Hampton for the 2013-14 year is \$88,849 - the same amount as received in the previous (2) fiscal years.
- The District is projecting level revenue from interest earnings due to the continued low short-term (12 months or less) interest rates. The decrease in short-term interest rates has caused budgeted interest earnings to decrease by \$460,000 from \$500,000 to \$40,000 in the last 5 years.
- The State no longer reimburses the District for students who attend Cyber / Charter Schools. The funding was eliminated in the 2011-12 budget year. The District received \$51,622 in the 2010-11 fiscal year in reimbursements for students attending cyber or charter schools. The reimbursement was approximately 20% of the District's gross tuition costs for cyber and charter schools. The District will spend approximately \$300,000 on Cyber/Charter student tuition in 2013-14 without any reimbursement.



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Expenditure Highlights:**

- Salaries, benefits, debt service, utilities and student transportation comprise 88.7% of the district's expenditures.
- The District approved an early retirement incentive (ERI) for instructors who choose to retire prior to June 30, 2013. The District received notification of (19) retirements under the ERI. These (19) retirements are included in the budget as currently presented.
- District salaries are budgeted to decrease by \$375,142 or 1.65% from the 2012-13 salary amounts. The decrease is due to the (19) retirements as noted above and the salary freezes in several District collective bargaining agreements for the 2013-14 year.
- Health Insurance costs for the HMO program through the Allegheny County Schools Health Insurance Consortium for the 2013-14 year will increase by 5.0% for an additional cost to the District of \$125,000.
- The District's pension contribution rate to PSERS will increase from 12.36% to 16.93% - an increase of 37%. The increase will cost the District \$460,000 (after the 50% state reimbursement) in the 2013-14 fiscal year. Of additional concern to the District are the projections that the PSERS contribution rates will continue to increase dramatically in future years to approximately 30% of payroll in the 2017-18 fiscal year. An increase in the employer contribution rate to 30% will cost the District an additional \$1.5 million annually above the 2013-14 amount (after State reimbursement). This is in addition to the nearly \$1.3 million in net PSERS costs that the District has absorbed since the 2009-10 fiscal year. The District established a PSERS stabilization fund to offset a portion of these projected increases over a 15-year period beginning with the 2011-12 fiscal year. There was \$68,000 allocated to the budget from the PSERS stabilization fund for the 2011-12 budget, \$151,000 allocated for the 2012-13 budget and \$418,000 will be allocated to the budget for the 2013-14 fiscal year.
- The District's overall contributions to the A.W. Beattie Career Center will increase by \$62,256 to \$566,756. Approximately \$20,000 of this increase is due to higher Hampton enrollment in A.W. Beattie (2 additional students in the five-year weighted average calculation) and \$42,000 is due to operating cost increases included in the preliminary A.W. Beattie operating budget.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Expenditure Highlights (continued):**

- Employee healthcare premium contributions to the District's healthcare costs in the budget are \$127,000 – an increase of \$7,000. District Administrators will contribute 5% to 7.5% toward their healthcare costs. Other employees will contribute based on their collective bargaining agreements.

**General Fund Budget Initiatives:**

**Curriculum:**

- The District will implement the "Math in Focus" program in the 2013-14 school year at the elementary school level. This program was instituted as a result of a new set of standards known as *PA Common Core Standards*. These standards will provide the framework for instruction for all students across the Commonwealth. The "Math in Focus" resource shares the concepts of Singapore math. Professional development will be provided to the teachers and District parents. Parents have been provided with a brief overview through their regularly scheduled parent organization meetings. Teachers received training on the April 26th in service day and will also receive training during the in service days prior to the opening of the 2013-14 school year. The budgeted cost for the textbooks and materials is \$132,000.

**Facilities:**

- A transfer of \$145,000 to the capital reserve fund is included in the budget to continue the funding of the long range 5-year capital improvement plan.

Major 5-year capital improvement plan initiatives include the following:

- Purchasing a truck with snow plowing capabilities to replace one of the current vehicles. This purchase will be 50% funded through the cafeteria fund as this vehicle will also be utilized for intra-school food deliveries. Budgeted total cost \$28,000 (\$14,000 from the general fund).
- Completion of the concrete sidewalk patching at the Middle School. Budgeted cost \$6,500.
- Purchasing a new auto scrubber for the High School. Budgeted cost \$16,300.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-14 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Initiatives (continued):**

**Facilities (continued):**

- Purchasing a new diving board stand for the High School swimming pool. Budgeted cost \$9,750.
- Purchasing a pole vault package for the track program. Budgeted cost \$13,000.
- Purchasing additional cameras for the Middle School. Budgeted cost \$4,000.

**Technology:**

- The technology budget was increased from \$512,000 to \$612,000. The Board recommended the addition of \$100,000 in additional priority items submitted at the June 3, 2013 work session meeting. The technology budget will focus on maintaining existing service contracts and implementing the technology council priority initiatives.

**Special Education:**

- The budget includes projected revenues for ACCESS reimbursement of \$240,000 to fund ACCESS-eligible expenses. This is a decrease of \$260,000 or 52% from the 2012-13 budget. The District may be eligible for additional ACCESS funding with new enrollments or changes in programs. In this case, an additional revenue and expense (dollar for dollar) will be incurred. However, the goal of the budget for ACCESS is to match the known revenues and expenses using the reimbursement formula.

**Summary of Significant changes from June 3<sup>rd</sup> Budget to June 10<sup>th</sup> Final Budget:**

**Expenditure Changes:**

- The District added additional priority technology items in the amount of \$100,000 to the final budget.
- The District adjusted its projected Cyber/Charter School expense based on the proposed new funding formulas.

**Tax Rate Changes:**

- The final millage rate was adjusted from 17.52 mills to 17.59 mills to fund the additional expenditure items. The increase of 0.07 mills will add an additional \$12.60 in real estate taxes to the median assessed property in Hampton. The overall tax bill for a median assessed property will increase by \$36.00.

## **REVENUE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-2014 GENERAL FUND BUDGET  
REVENUE SUMMARY**

	2013-14 Budget	2012-13 Budget	2011-12 Actual	2010-11 Actual	2009-10 Actual
<b>LOCAL REVENUES</b>					
Real Estate Tax (@ 17.59 mills)	\$ 26,172,893	\$ 25,757,000	\$ 25,726,451	\$ 24,867,452	\$ 24,500,905
less: Property Tax Rebates	(11,500)	(10,000)	(10,750)	-	-
Interim Real Estate Tax	60,000	75,000	27,285	130,576	66,494
Public Utility Realty Tax	41,500	41,000	40,863	40,673	41,021
Earned Income Tax	3,500,000	3,325,000	3,202,347	3,636,003	3,030,789
Realty Transfer Tax	375,000	330,000	337,984	289,888	326,209
Delinquent Real Estate Taxes	1,000,000	1,025,000	825,046	1,289,596	1,133,894
Delinquent Earned Income Taxes	125,000	175,000	132,843	145,361	128,109
Interest Earnings	40,000	40,000	39,266	72,486	118,420
Federal Flow Thru Funds (Including ARRA Funds in 2009-10 and 2010-11)	370,000	370,000	388,792	651,583	754,174
Other Local Revenue	<u>120,000</u>	<u>95,000</u>	<u>162,542</u>	<u>128,860</u>	<u>98,029</u>
	<u>31,792,893</u>	<u>31,223,000</u>	<u>30,872,669</u>	<u>31,252,478</u>	<u>30,198,044</u>
<b>STATE REVENUES</b>					
Basic Education Subsidy	\$ 4,723,267	\$ 4,608,256	\$ 4,608,256	\$ 4,037,114	\$ 4,143,502
PA Accountability Grant	88,849	88,849	88,849	226,143	241,157
State Property Tax Reduction Allocation	858,457	858,284	858,278	859,492	858,726
1305/1306 Tuition	6,000	8,000	7,393	-	-
Charter School Subsidy (funding eliminated 2011-12)	-	-	-	51,622	81,265
Special Education	1,440,427	1,448,222	1,448,222	1,448,222	1,456,621
Transportation Subsidy	775,000	762,595	749,781	775,564	781,835
Sinking Fund Subsidy	703,843	686,997	1,035,956	867,994	1,085,453
Medical / Dental Subsidy	68,000	68,000	67,700	67,538	65,783
Extra Grants	-	-	-	-	-
FICA Subsidy	816,000	840,793	825,799	839,163	818,512
Retirement Subsidy	<u>1,820,000</u>	<u>1,359,500</u>	<u>919,923</u>	<u>602,233</u>	<u>503,200</u>
	<u>11,299,843</u>	<u>10,729,496</u>	<u>10,610,157</u>	<u>9,775,085</u>	<u>10,036,054</u>
<b>FEDERAL REVENUES</b>					
Title 1	\$ 95,000	\$ 85,000	\$ 99,321	\$ 126,511	\$ 97,430
Title 2	60,000	60,000	92,501	75,211	64,267
Title 5	-	-	-	-	5,874
ARRA - State Fiscal Stabilization Funds (Basic Ed Replacement)	-	-	-	889,431	556,920
Access	240,000	500,000	349,188	710,239	256,050
Other Federal Revenues	-	-	<u>5,130</u>	<u>2,600</u>	<u>6,028</u>
	<u>395,000</u>	<u>645,000</u>	<u>546,140</u>	<u>1,803,992</u>	<u>986,569</u>
<b>OTHER FUNDING SOURCES</b>					
Sale of Assets	4,000	-	800	2,100	564
	<u>4,000</u>	<u>-</u>	<u>800</u>	<u>2,100</u>	<u>564</u>
<b>TOTAL REVENUES</b>	<u>43,491,736</u>	<u>42,597,496</u>	<u>42,029,766</u>	<u>42,833,655</u>	<u>41,221,231</u>

## **EXPENDITURE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-2014 GENERAL FUND BUDGET  
EXPENDITURE SUMMARY**

Category	2013-14 Budget	2012-13 Budget	2011-12 Actual	2010-11 Actual	2009-10 Actual
Salaries	\$ 22,409,655	\$ 22,784,797	\$ 22,194,789	\$ 22,612,566	\$ 21,718,766
Benefits	<u>8,436,268</u>	<u>7,563,544</u>	<u>6,369,181</u>	<u>5,898,295</u>	<u>5,543,909</u>
Total Salaries and Benefits	<u>30,845,923</u>	<u>30,348,341</u>	<u>28,563,970</u>	<u>28,510,861</u>	<u>27,262,675</u>
<u>Building Budgets:</u>					
Central	\$ 80,947	\$ 72,993	\$ 53,848	\$ 60,154	\$ 63,664
Poff	38,541	43,000	44,890	44,451	44,019
Wyland	58,706	58,947	64,380	40,577	58,591
Middle School	139,945	139,676	123,314	116,028	127,947
High School	<u>193,110</u>	<u>198,617</u>	<u>177,559</u>	<u>192,018</u>	<u>202,934</u>
Total Building Allocations	<u>511,249</u>	<u>513,233</u>	<u>463,991</u>	<u>453,228</u>	<u>497,155</u>
<u>NonBuilding Budgets:</u>					
Special Education/Other Tuition (Incl IDEIA & ACCESS)	\$ 1,022,537	\$ 1,068,260	\$ 1,310,432	\$ 1,504,347	\$ 1,310,817
Textbooks	235,251	123,089	123,379	328,152	139,207
Technology	612,000	425,000	373,796	403,672	539,115
Athletic	275,875	276,644	304,042	315,576	294,260
Buildings and Grounds	379,608	395,129	298,908	305,415	389,666
Grants (Non Salary & Benefits)	35,000	35,000	16,439	2,955	42,496
Central Administration	43,750	43,350	38,121	47,603	48,769
Secondary Student Activities	52,613	42,565	40,037	100,678	49,520
Business Office	30,900	31,050	21,774	40,530	23,301
Community Services (includes contracted PR beginning in 2011-12)	87,000	87,500	79,584	81,086	44,389
Curriculum & Prof Development	64,500	59,500	39,711	58,766	73,905
Psychological Services	805	805	<u>2,027</u>	<u>10,063</u>	<u>5,613</u>
Total NonBuilding Allocations	<u>2,839,839</u>	<u>2,587,892</u>	<u>2,648,250</u>	<u>3,198,843</u>	<u>2,961,058</u>
Other District Wide Expenditures	\$ 9,712,725	\$ 9,584,100	\$ 9,012,958	\$ 8,894,652	\$ 8,912,754
Total Expenditures	<u>43,909,736</u>	<u>43,033,566</u>	<u>40,689,169</u>	<u>41,057,584</u>	<u>39,633,642</u>
<b>Revenues Over (Under) Expenditures</b>	<b>(418,000)</b>	<b>(436,070)</b>	<b>1,340,597</b>	<b>1,776,071</b>	<b>1,587,589</b>
PSERS Stabilization Fund utilization (Years 1, 2 & 3 of 15)	<b>418,000</b>	<b>151,000</b>	<b>68,000</b>		
Revenues Over (Under) Expenditures after utilization of PSERS Stabilization Funds	<b>(0)</b>	<b>(285,070)</b>	<b>1,408,597</b>		

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2013-2014 GENERAL FUND BUDGET  
DISTRICT WIDE EXPENDITURE DETAIL**

	2013-14	2012-13	2011-12	2010-11	2009-10
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
National Competitions	\$ 10,000	\$ 15,000	\$ -	\$ 2,298	\$ 3,697
Vo-Tech Tuition / Debt Payments	566,420	504,500	462,366	418,769	365,460
Student Accounting	8,550	8,475	7,074	7,046	6,753
Board Services (included debt fees until 10-11 fiscal year)	54,600	57,900	25,498	84,087	222,758
Tax Collection	188,000	183,500	184,874	213,261	210,332
Legal / Accounting	120,000	134,000	92,076	109,216	94,274
Medical and Dental (Includes Contracted Trainers beginning 12-13)	36,000	35,000	7,576	11,000	11,000
Utilities	976,000	977,000	793,065	874,171	1,032,282
Insurance	140,000	134,500	108,264	107,120	101,901
Security Services	40,000	38,000	37,415	36,274	36,049
Student Transportation (including fuel)	2,140,368	2,062,875	2,032,827	1,908,871	1,779,262
Census	1,500	1,600	2,171	1,610	1,648
IU Support	47,528	48,000	47,195	48,620	47,777
<b>Refund of Prior Revenue</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 4,585</b>	<b>\$ 9,563</b>	<b>\$ 21,513</b>
<b>Debt Service (including debt fees beginning 2010-11)</b>	<b>5,017,552</b>	<b>5,030,750</b>	<b>4,882,972</b>	<b>4,937,746</b>	<b>4,893,688</b>
<b>Food Service Transfers</b>					
<b>Capital Reserve Fund Transfer</b>	<b>145,000</b>	<b>148,000</b>	<b>325,000</b>	<b>125,000</b>	<b>84,360</b>
<b>Budgetary Reserve</b>	<b><u>121,207</u></b>	<b><u>130,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>District Wide Expenditures</b>	<b><u>9,712,725</u></b>	<b><u>9,584,100</u></b>	<b><u>9,012,958</u></b>	<b><u>8,894,652</u></b>	<b><u>8,912,754</u></b>



**REAL ESTATE TAX REVENUE  
NEUTRAL CALCULATION**

Hampton Township School District  
 2013-14 Budget  
 Revenue Neutral Millage Rate "Reset" Calculation

	5/6/13 Budget	6/10/13 Budget
<b>2012 Assessment Data:</b>		
2012 Assessed Value	1,305,000,000	1,305,000,000
Times: 2012-13 Millage Rate	21.3500	21.3500
	x	x
Divided by 1,000	1,000	1,000
	÷	÷
Equals: 2012-13 Tax Levy	<u>27,861,750</u>	<u>27,861,750</u>
<b>2013 Assessment Data:</b>		
2013 Assessed Value (April 12, 2013 and May 24, 2013)	1,665,754,345	1,662,351,045
Less: Amount Identified for future tax appeal decreases in 2013 assessed value	(47,200,974)	(54,058,626)
Less: New Construction added to 2013 assessed value	<u>(4,903,400)</u>	<u>(6,033,910)</u>
Equals: 2013 Net Assessed Value subject to revenue neutral calculation	<u>1,613,649,971</u>	<u>1,602,258,509</u>
<b>Revenue Neutral Millage Rate Calculation:</b>		
2012 Tax Levy	27,861,750	27,861,750
divided by: 2013 Net Assessed Value	1,613,649,971	1,602,258,509
	÷	÷
times: 1,000	1,000	1,000
	x	x
Equals: 2013-14 Revenue Neutral Millage Rate	<u>17.27</u>	<u>17.39</u>

The primary reason for the increase in the revenue neutral rate is the addition of 221 "second chance" appeals in Hampton that were received by Allegheny County during March 2013. These appeals were not received by the District until May 16, 2013 - subsequent to the approval of the May 6th Proposed Final Budget.

**REAL ESTATE TAX RATE CALCULATIONS  
AND HISTORY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
REAL ESTATE TAX COLLECTION PROJECTION & HISTORY  
2013-14 GENERAL FUND BUDGET**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>Projected 2012-13</u>	<u>Five-Year Average</u>	<u>Budget 2013-14</u>
Real Estate Assessed Value	\$ 1,255,400,571	\$ 1,274,014,831	\$ 1,287,266,427	\$ 1,302,250,789	\$ 1,305,000,000		\$ 1,608,292,419
Millage Rate	20.53	20.88	20.88	21.35	21.35		17.59
Levy	25,773,374	26,601,430	26,878,123	27,803,054	27,861,750		28,289,864
Less: State Property Tax Allocation	(859,427)	(858,726)	(859,492)	(858,278)	(858,284)		(858,457)
Net Levy	24,913,947	25,742,704	26,018,631	26,944,776	27,003,466		27,431,407
Total Current Collections	<u>23,705,681</u>	<u>24,500,907</u>	<u>24,867,448</u>	<u>25,715,701</u>	<u>25,875,000</u>		<u>26,172,893</u>
Current Collections as % of Levy	95.15%	95.18%	95.58%	95.44%	95.82%	95.43%	95.41%
Net Value of Collected Mill	1,196,547	1,214,542	1,232,133	1,244,683	1,252,144		1,536,745
Increase in Assessed Value	1.34%	1.48%	1.04%	1.16%	0.21%	1.05%	23.24%

**REVENUE DETAIL BY FUNCTION/OBJECT**

**Hampton Township School District**  
**Budget Summary Report**  
**Revenue**

Date: 06/05/13  
 Time: 15:32:09

13-14 PROJECTED  
 REVENUE

ALL			
10	Fund 10		
	6000 Local Sources		
	6111 Current Real Estate Taxes	26,626,393	
	6112 Interim Real Estate Taxes	60,000	
	6113 Public Utility Realty Tax	41,500	
	6151 Current Act 511 Earn Income TX	3,500,000	
	6153 Current Act 511 Real Est Tran TX	375,000	
	6211 Disc On Current Real Estate TX	-490,000	
	6311 Penalties-interest-real Est TX	25,000	
	6411 Delinquent Real Estate Taxes	1,000,000	
	6451 Delinquent Act 511 Earn Inc TX	125,000	
	6510 Int/invest & Invest Bear Cks	40,000	
	6710 Admissions	70,000	
	6832 Federal IDEA Revenue Recd. from IU	370,000	
	6910 Rentals	25,000	
	6941 Regular Day Sch Tuition	5,000	
	6990 Miscellaneous Revenue	10,000	
	6991 Refunds Of Expenditures	10,000	
	6000 Function (R) Sub Total	31,792,893	
	7000 State Sources		
	7110 Basic Instructional Subsidy	4,723,267	
	7160 Tuition:private Home Placements	6,000	
	7271 Special Ed Funding-sch Age Pupils	1,440,427	
	7310 Transport (reg & Additional)	775,000	
	7321 Rentals & Sink Fund Payments	703,843	
	7330 Health Services	68,000	
	7340 State Property Tax Allocation	858,457	
	7501 Pa Accountability Grants	88,849	
	7810 Revenue For Social Security Pmts	816,000	
	7820 Revenue For Retirement Pmts	1,820,000	
	7000 Function (R) Sub Total	11,299,843	
	8000 Federal Sources		
	8514 Title I	95,000	
	8515 Title II	60,000	
	8810 Medical Assistance Reimburse Access	240,000	
	8000 Function (R) Sub Total	395,000	

Date: 06/05/13  
Time: 15:32:09

Hampton Township School District  
Budget Summary Report

Revenue

13-14 PROJECTED  
REVENUE

ALL  
10 Fund 10

9000 Other Sources

9400 Sale-compensation/loss Fixed Assets

9000 Sub Total

10 Sub Total

4,000

4,000

43,491,736

Report Totals

43,491,736

**EXPENDITURE DETAIL BY FUNCTION/OBJECT**



Hampton Township School District  
Budget Summary Report  
Expenditure

Date: 06/05/13  
Time: 15:32:58

13-14 PROPOSED  
BUDGET

ALL			
10	Fund 10		
	1100 Regular Programs		
	100 Personal Services-salaries	13,460,817	
	200 Personal Svcs-employee Benefit	5,146,739	
	300 Purchased Profession&tech Svcs	78,500	
	400 Purchased Property Services	93,880	
	500 Other Purchased Svcs	338,449	
	600 Supplies	593,184	
	700 Property	301,886	
	800 Other Objects	6,856	
	1100 Function (E) Sub Total	20,020,311	
	1200 Special Programs - Elem/sec		
	100 Personal Services-salaries	2,069,857	
	200 Personal Svcs-employee Benefit	786,464	
	300 Purchased Profession&tech Svcs	439,804	
	400 Purchased Property Services	0	
	500 Other Purchased Svcs	139,774	
	600 Supplies	5,386	
	700 Property	4,073	
	1200 Function (E) Sub Total	3,445,358	
	1300 Vocational Education Programs		
	100 Personal Services-salaries	0	
	200 Personal Svcs-employee Benefit	0	
	400 Purchased Property Services	0	
	500 Other Purchased Svcs	566,420	
	600 Supplies	0	
	700 Property	0	
	800 Other Objects	0	
	1300 Function (E) Sub Total	566,420	
	1400 Other Instruction Prog-ele/sec		
	100 Personal Services-salaries	16,000	
	200 Personal Svcs-employee Benefit	6,080	
	300 Purchased Profession&tech Svcs	0	
	500 Other Purchased Svcs	50,000	
	600 Supplies	0	

Hampton Township School District  
Budget Summary Report  
Expenditure

Date: 06/05/13  
Time: 15:32:58

13-14 PROPOSED  
BUDGET

ALL			
10	Fund 10		
	1400 Other Instruction Prog-ele/sec		
	700 Property	0	
	1400 Function (E) Sub Total	72,080	
	1500 Nonpublic School Programs		
	300 Purchased Profession&tech Svcs	0	
	1500 Function (E) Sub Total	0	
	1700 Higher Ed Program-Dual Enrollment		
	500 Other Purchased Svcs	0	
	600 Supplies	0	
	800 Other Objects	0	
	1700 Function (E) Sub Total	0	
	2100 Support Svcs-Pupil Personnel		
	100 Personal Services-salaries	869,223	
	200 Personal Svcs-employee Benefit	330,269	
	300 Purchased Profession&tech Svcs	13,000	
	400 Purchased Property Services	50	
	500 Other Purchased Svcs	2,000	
	600 Supplies	6,600	
	700 Property	0	
	800 Other Objects	1,020	
	2100 Function (E) Sub Total	1,222,162	
	2200 Support Services-instruc Staff		
	100 Personal Services-salaries	657,664	
	200 Personal Svcs-employee Benefit	230,635	
	300 Purchased Profession&tech Svcs	50,567	
	400 Purchased Property Services	1,100	
	500 Other Purchased Svcs	14,450	
	600 Supplies	96,651	
	700 Property	1,150	
	2200 Function (E) Sub Total	1,052,217	
	2300 Support Services-admin		
	100 Personal Services-salaries	1,885,098	

Date: 06/05/13  
 Time: 15:32:58

Hampton Township School District  
 Budget Summary Report  
 Expenditure

13-14 PROPOSED

BUDGET

ALL			
10	Fund 10		
	2300 Support Services-admin		
	200 Personal Svcs-employee Benefit	715,456	
	300 Purchased Profession&tech Svcs	395,200	
	400 Purchased Property Services	10,000	
	500 Other Purchased Svcs	111,255	
	600 Supplies	37,497	
	700 Property	259	
	800 Other Objects	25,070	
	2300 Function (E) Sub Total	3,179,835	
	2400 Support Services-pupil Health		
	100 Personal Services-salaries	347,824	
	200 Personal Svcs-employee Benefit	132,160	
	300 Purchased Profession&tech Svcs	11,000	
	400 Purchased Property Services	1,100	
	500 Other Purchased Svcs	750	
	600 Supplies	8,640	
	700 Property	0	
	800 Other Objects	0	
	2400 Function (E) Sub Total	501,474	
	2500 Support Services-business		
	100 Personal Services-salaries	251,640	
	200 Personal Svcs-employee Benefit	95,613	
	300 Purchased Profession&tech Svcs	9,500	
	400 Purchased Property Services	3,650	
	500 Other Purchased Svcs	7,500	
	600 Supplies	9,000	
	700 Property	0	
	800 Other Objects	1,250	
	2500 Function (E) Sub Total	378,153	
	2600 Operation & Maint Plant Svcs		
	100 Personal Services-salaries	1,835,981	
	200 Personal Svcs-employee Benefit	697,600	
	300 Purchased Profession&tech Svcs	0	
	400 Purchased Property Services	216,000	

Date: 06/05/13  
 Time: 15:32:58

Hampton Township School District  
 Budget Summary Report  
 Expenditure

13-14 PROPOSED

BUDGET

ALL			
10	Fund 10		
	2600 Operation & Maint Plant Svcs		
	500 Other Purchased Svcs	168,500	
	600 Supplies	997,500	
	700 Property	97,608	
	800 Other Objects	1,000	
	2600 Function (E) Sub Total	4,014,189	
	2700 Student Transportation Service		
	100 Personal Services-salaries	25,590	
	200 Personal Svcs-employee Benefit	7,469	
	300 Purchased Profession&tech Svcs	1,200	
	400 Purchased Property Services	0	
	500 Other Purchased Svcs	2,139,167	
	600 Supplies	0	
	700 Property	0	
	2700 Function (E) Sub Total	2,173,426	
	2800 Support Services - Central		
	100 Personal Services-salaries	353,460	
	200 Personal Svcs-employee Benefit	132,798	
	300 Purchased Profession&tech Svcs	500	
	400 Purchased Property Services	59,217	
	500 Other Purchased Svcs	7,000	
	600 Supplies	21,100	
	700 Property	120,954	
	800 Other Objects	0	
	2800 Function (E) Sub Total	695,029	
	2900 Other Support Services		
	500 Other Purchased Svcs	47,528	
	2900 Function (E) Sub Total	47,528	
	3200 Student Activities		
	100 Personal Services-salaries	636,501	
	200 Personal Svcs-employee Benefit	154,800	
	300 Purchased Profession&tech Svcs	25,000	
	400 Purchased Property Services	21,500	

Date: 06/05/13  
 Time: 15:32:58

Hampton Township School District  
 Budget Summary Report  
 Expenditure

13-14 PROPOSED  
 BUDGET

ALL		
10	Fund 10	
	3200 Student Activities	
	500 Other Purchased Svcs	161,710
	600 Supplies	127,828
	700 Property	10,000
	800 Other Objects	20,450
	3200 Function (E) Sub Total	1,157,789
	3300 Community Services	
	100 Personal Services-salaries	0
	200 Personal Svcs-employee Benefit	0
	600 Supplies	0
	800 Other Objects	0
	3300 Function (E) Sub Total	0
	4100 Site Acquisition Svcs.	
	700 Property	0
	4100 Function (E) Sub Total	0
	4200 Existing Site Improvement Svcs.	
	700 Property	0
	4200 Function (E) Sub Total	0
	4300 Arc,engked Spc Dvlp-orig & Add	
	300 Purchased Profession&tech Svcs	0
	4300 Function (E) Sub Total	0
	4500 Bldg Acq & Const Svcs-orig & Add	
	400 Purchased Property Services	0
	600 Supplies	0
	700 Property	0
	4500 Function (E) Sub Total	0
	4600 Existing Bldg Improve Svcs-replace.	
	400 Purchased Property Services	0
	700 Property	0
	4600 Function (E) Sub Total	0

Date: 06/05/13  
Time: 15:32:58

Hampton Township School District  
Budget Summary Report  
Expenditure

13-14 PROPOSED  
BUDGET

ALL		
10 Fund 10		
5100 Other Expenditures And Financing Uses		
800 Other Objects	100,000	
900 Other Financing Uses	0	
5100 Function (E) Sub Total	100,000	
5200 Fund Transfers		
900 Other Financing Uses	5,162,552	
5200 Function (E) Sub Total	5,162,552	
5800 Suspense Account		
200 Personal Svcs-employee Benefit	0	
5800 Function (E) Sub Total	0	
5900 Budgetary Reserve		
800 Other Objects	121,207	
5900 Sub Total	121,207	
10 Sub Total	43,909,736	
Report Totals	43,909,736	

**EXPENDITURE DETAIL BY OBJECT**

Date: 06/05/13  
Time: 15:33:28

Hampton Township School District  
Budget Summary Report  
Expenditure

13-14 PROPOSED  
BUDGET

ALL			
10	Fund 10		
100	Personal Services-salaries	22,409,655	
200	Personal Svcs-employee Benefit	8,436,089	
300	Purchased Professions&tech Svcs	1,024,271	
400	Purchased Property Services	406,497	
500	Other Purchased Svcs	3,754,503	
600	Supplies	1,903,386	
700	Property	535,930	
800	Other Objects	276,853	
900	Other Financing Uses	5,162,552	
10	Sub Total	43,909,736	

Report Totals 43,909,736



**DETAIL OF CHANGES BETWEEN  
JUNE 3<sup>RD</sup> AND JUNE 10<sup>TH</sup> BUDGETS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
LINE ITEM ADJUSTMENTS FROM JUNE 3RD BUDGET TO JUNE 10TH BUDGET  
2013-14**

ASN #	Function/ Object	Account Description	JUNE 3RD BUDGET	Adjustment Increase / (Decrease)	JUNE 10TH Final Budget	Description / Notes
<b>REVENUES:</b>						
6000	6111	Real Estate Tax Collections (Gross)	26,530,764	107,129	26,637,893	Adjustment to RE Tax Revenue after budget changes at 6/3 work session
Total Adjustment to Revenues				<u>107,129</u>		
<b>EXPENDITURES</b>						
3	1100.121	Professional Salary -Wyland	1,519,865	2,659	1,522,524	Increase in teaching position FTE from 0.75 to .80
533	2250.151	Office - Clerical Salaries - Wyland	14,303	4,470	18,773	Increase in library secretary hours from 20 hrs/week to 27.5/hrs week
6471	1100.758	EDP Equip - Elementary	133,000	(93,377)	39,623	Adjustment to technology budget to add prioritized list
6472	1100.758	EDP Equip - Secondary	107,500	150,452	257,952	Adjustment to technology budget to add prioritized list
6786	1100.650	Technology Supplies - Elementary	19,000	330	19,330	Adjustment to technology budget to add prioritized list
6787	1100.650	Technology Supplies - Secondary	8,000	36,119	44,119	Adjustment to technology budget to add prioritized list
6823	1100.610	General Supplies - Elementary	16,000	(6,600)	9,400	Adjustment to technology budget to add prioritized list
6824	1100.610	General Supplies - Secondary	20,000	14,305	34,305	Adjustment to technology budget to add prioritized list
6447	2818.438	Technology Maint / Repair	63,000	(3,783)	59,217	Adjustment to technology budget to add prioritized list
6450	2818.580	Technology Travel	2,000	4,000	6,000	Adjustment to technology budget to add prioritized list
6452	2818.618	Technology Software / License Fees	18,500	2,600	21,100	Adjustment to technology budget to add prioritized list
6455	2818.758	Technology Equipment	90,000	30,954	120,954	Adjustment to technology budget to add prioritized list
6830	1100.340	Elementary test scoring	15,000	(3,000)	12,000	Adjustment for grade 1 testing
6415	1100.562	Cyber/Charter Tuition	125,000	(12,000)	113,000	Adjustment to payment formula for Cyber/Charter Tuition
6416	1100.562	Cyber/Charter Tuition	200,000	(20,000)	180,000	Adjustment to payment formula for Cyber/Charter Tuition
Total Adjustment to Expenditures				<u>107,129</u>		